AMENDMENT TO PARTNERSHIP AGREEMENT

SPECIAL ALLOCATIONS OF PARTNERSHIP INCOME

This Amendment to the Partnership Agreement (the "Amendment") is entered into on this__________ day of _________________________, 20__________, by and among the undersigned partners (collectively, the "Partners") of ____ (the "Partnership").

RECITALS

WHEREAS, the Partners entered into a Partnership Agreement dated_________________________, 20__________ (the "Agreement"); and

WHEREAS, the Partners desire to amend the Agreement to provide for a special allocation of certain items of partnership income, gain, loss, deduction, or credit to one or more of the Partners in a manner other than their respective general partnership interests; and

WHEREAS, the Partners intend for these special allocations to have substantial economic effect in accordance with Section 704(b) of the Internal Revenue Code and the Treasury Regulations promulgated thereunder.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Partners agree as follows:

TERMS OF AMENDMENT

1. Special Allocation of Income

Notwithstanding any provision in the Agreement to the contrary, the specific items of Partnership income, gain, loss, deduction, or credit described below shall be specially allocated as follows:

____

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2. Capital Account Maintenance

The Capital Accounts of the Partners shall be maintained in accordance with Treasury Regulation Section 1.704-1(b)(2)(iv). Any allocations made pursuant to Section 1 of this Amendment shall be appropriately reflected as adjustments to the Partners' Capital Accounts.

3. Compliance with Section 704(b)

The allocations provided for under Section 1 of this Amendment are intended to comply with the provisions of Section 704(b) of the Internal Revenue Code and the Treasury Regulations thereunder, and shall be interpreted and applied in a manner consistent with such Treasury Regulations.

4. Ratification of Agreement

Except as expressly modified by this Amendment, all terms, covenants, and conditions of the original Agreement shall remain unmodified and in full force and effect.

5. Governing Law

This Amendment shall be construed, interpreted, and governed by the laws of the State of_________________________.

IN WITNESS WHEREOF, the Partners have executed this Amendment as of the date first written above.

Partner Signature

Partner Printed Name

Partner Signature

Partner Printed Name

Partner Signature

Partner Printed Name

Partner Signature

Partner Printed Name